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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह प्रलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## MINISTRY OF FINANCE

(Department of Revenue & Insurance)

### NOTIFICATIONS

#### CENTRAL EXCISES

New Delhi, the 4th July 1967

**G.S.R. 1032**—In exercise of the powers conferred by sub-item (i) of item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and rule 96F of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendment to the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 23/62-Central Excises, dated the 24th April, 1962, namely:—

In the said notification, for the second proviso and Explanation thereto, the following shall be substituted, namely:—

Provided further that the rate of duty leviable on tea manufactured in a factory owned by a Co-operative Society registered under any law relating to Co-operative Societies shall be reduced by ten per cent of the rate of duty specified in the third column of the table above subject to the conditions—

- (i) that no member of such Co-operative Society owns a holding exceeding ten hectares under cultivation of tea plants; and
- (ii) that the green leaf used is not purchased from any grower who has a holding exceeding ten hectares under cultivation of tea plants.

[No. 137/67-CE—F. No. 7/16/67-CX.III.]

**G.S.R. 1033.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 41 of the Finance (No. 2) Bill, 1967, which clause has by virtue of a declaration under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, and in supersession of the Notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), No. 103/67-Central Excises dated the 26th May, 1967, the Central Government hereby exempts all varieties of tea except package tea, falling under sub-item (1) of item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced in a factory owned by a Co-operative Society registered under any law relating to Co-operative Societies, from the whole of the special duty of excise leviable thereon under sub-clause (1) of the said clause 41 subject to the conditions—

- (i) that no member of such Co-operative Society owns a holding exceeding ten hectares under cultivation of tea plants; and
- (ii) that the green leaf used is not purchased from any grower who has a holding exceeding ten hectares under cultivation of tea plants.

[No. 138/67-CE—F. No. 7/16/67-CX-III.]

**G.S.R. 1034.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 41 of the Finance (No. 2) Bill, 1967, which clause has by virtue of a declaration under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, and in supersession of Notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 102/67-Central Excises dated the 26th May, 1967, the Central Government hereby exempts all varieties of tea except package tea falling under sub-item (1) of item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced by a bought-leaf factory, from the whole of the special duty of excise leviable thereon under sub-clause (1) of the said clause 41.

**Explanation.**—For the purpose of this notification, the expression “bought leaf factory” means a tea factory which has purchased not less than two-third of its green leaf from outside sellers during the year 1963-64 and in the financial year preceding that in which the duty is levied.

[No. 139/67 CE—F. No. 7/16/67-CX-III.]

T. C. SETH, Jt. Secy.